

A Legislative Obituary; Best Wasn't Good Enough

By PHILIP E. WATSON
County Assessor

For a legislative session that began with such confident assurances of property tax reform, the final results were nothing short of dismal. As the session wound up its six-month term in the closing moments of June 18, left on the legislative scrap-heap were such measures as the exemption of household furnishings, a statewide standard ratio, taxation of business inventories on an annual average, and property tax relief for the elderly.

Never even given a hearing was the measure I consider the most important of all—my proposal to place an overall limit on the amount of property taxes that can be exacted.

THESE WERE measures which would have given significant and much-needed reform to our property tax

structure. All of them, except the proposal to rebate part of the property taxes paid by needy, elderly homeowners, have been before the legislature before. Both the Assembly and Senate tax committees had spent more than a year and many thousands of dollars studying ways to overhaul the property tax.

While it would have been unrealistic to have expected all of them to pass at this session—particularly in view of the Senate's absorption in trying to reapportion itself—it did not seem over-optimistic to expect that at least some of these very important reforms would be enacted.

I ESPECIALLY regret that no action occurred to end the taxation of household furnishings. Here was a measure that had no organized opposition. It was supported by the State Association of

County Assessors. I know from the many speeches I have made on the subject over the last three years that homeowners by the thousands would breathe a collective sigh of relief if we could do away with this nuisance tax.

Yet even this non-controversial reform failed of passage.

What went wrong? Why, after six months in session, was the property tax a big zero?

There were many reasons. First of all, there was the over-riding reapportionment problem I mentioned earlier.

SECOND, the major property tax reform bill, the omnibus Unruh-Petris package, though announced early in the session, was not introduced until April 6, when more than one-third of the session had already gone, and did not reach the Senate un-

til a few weeks before the session was due to adjourn. Because the Assembly leadership was committed to the package, as a package, it was impossible to get individual consideration of any of the reforms.

A third reason for the property tax reform goose-egg was that all the reform measures were tied in to the hassle over budget and revenues. With the governor's surprise announcement that he'd had second thoughts about needing any new taxes, the handwriting on the wall clearly spelled out "No property tax reform this session."

THE FATE of the Unruh-Petris package deserves a special note in this backward look at what might have been but wasn't.

A 249-page document in its initial draft, changing, deleting or adding more than 500 sections in the Revenue and

Taxation Code, when it finally returned to the Assembly after the Senate had completed its butcher job on it, all that was left were two small sections. One was a six-cent-a-pack cigarette tax increase; the other placed sales taxes on leased personal property.

Needless to say, the Assembly rejected the abbreviated Senate version of the "package" and what was left of it joined the scrap-heap of unfinished business on the floor.

SO ONCE MORE the property taxpayer has been left holding the bag... a bag marked "rising taxes."

Perhaps it might be appropriate to suggest that every homeowner send the following reminder message to his Assemblyman and State Senator:

"The Legislature finds and declares that local govern-

ment property taxes have risen to levels which cause them to be regressive and to weaken the ability of local government to meet its responsibilities to the people of California. For these reasons, the Legislature further declares that it is the purpose of the State Legislature to reduce the burden of local property taxes..."

These words were the concluding section of the Unruh-Petris bill. Let them stand as a starting point next time the legislature meets to consider our property tax problems.

Fire Control Technician Seaman Appren. Creighton E. Wilking, son of Richard Wilking of 2314 W. 180th St., is serving aboard the anti-submarine warfare (ASW) support aircraft carrier USS Hornet, presently operating in the Western Pacific.

PULL those APPLIANCES!

ALWAYS TAKE TIME TO DISCONNECT YOUR IRON WHEN YOU'RE THROUGH WITH IT... AND PUT IT IN A SAFE PLACE TO COOL!

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PATIO TABLE sturdy construction choice of design reg. \$1.99 **99¢** SAVE \$1.00

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- 29c S & W STEWED TOMATOES cut green beans sliced beets 4 cans \$1.30
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- Saffola Soft Margarine 1 lb. 39c
- Rich's Whip Topping 10-oz. 49c
- Pacific Treat Crackers 1 lb. 33c
- CHEER DETERGENT Large Size 35c
- LOMA LINDA GRAVY QUIK 3 1/2-oz. 25c
- UNDERWOOD DEVILED HAM 4 1/2-oz. Can 39c
- BLACK SCHILLING POWELL'S PATCH